Section 8 Exhibits

Exhibit 1-XML Schema

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!--
Sample XML file generated by XMLSpy v2005 rel. 3 U (http://www.altova.com)
- <CA-Return xmlns="http://www.ftb.ca.gov/efile" xmlns:irs="http://www.irs.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:SchemaLocation="http://www.ftb.ca.gov/efile
    ../../BusinessEntities/CAForm100/CA-Return100.xsd" returnVersion="2005v2.0">
  - <CA-ReturnHeader binaryAttachmentCount="1">
     <ReturnId>12345620041259876543</ReturnId>
     <Timestamp>2005-08-26T10:36:00Z</Timestamp>
     <TaxPeriodEndDate>2005-08-26</TaxPeriodEndDate>
    SpecialProcessing>
       <Disaster>true</Disaster>
       <DisasterExplanation>ABCDEFGHIJKLMNOPQRSZ</DisasterExplanation>
     </SpecialProcessing>
     <ISPNumber>123456</ISPNumber>
    - < PreparerFirm>
       <FEIN>987654321</FEIN>
      - < PreparerFirmBusinessName >
            <irs:BusinessNameLine1>ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFG
            HIJKLMNOPQRST0000</irs: BusinessNameLine1>
            <irs: BusinessNamel ine2>ABCDEFGHIJKLMNOPORSTUVWXYZABCDEFG
            HIJKLMNOPQRST0000</irs: BusinessNameLine2>
       </PreparerFirmBusinessName>
      - <PreparerFirmUSAddress>
            <irs: AddressLine1 > ABCDEFGHIJKLMNOPQRSTUVWXYZ000012345 /irs
            : AddressLine1 >
            <irs: AddressLine2>ABCDEFGHIJKLMNOPQRSTUVWXYZ000012345</irs</pre>
            : Addressl ine2>
         <irs: City>ABCDEFGHIJKLMNOPQRSTUZ</irs: City>
         <irs: State>CA</irs: State>
         <irs:7IPCode>987654321/irs:7IPCode>
       </PreparerFirmUSAddress>
     </PreparerFirm>
     <SoftwareId>0000003</SoftwareId>
     <SoftwareVersion>ABCDEFGHIJKLMNOZ0000</SoftwareVersion>
     <MultipleSoftwarePackagesUsed>true</MultipleSoftwarePackagesUsed>
```

Exhibit 2-Credit Names/Acronyms

Credit Names, Acronyms, and Code Number List

Credit Name Child Adoption Child and Dependent Care Expenses	Acronym CHILD ADOPT NONE	Code 197 NONE	PIT* X X	CT*
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	X	Χ
Dependent Parent	DEP PARENT	173	Χ	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	Χ	Χ
Donated Agricultural Products Transportation	DONATE AGTRN	204	Χ	Χ
Employer Child Care Contribution	CHLDCARE CTB	190	Χ	Х
Enhanced Oil Recovery	ENHNC OIL REC	203	Χ	Χ
Employer Child Care Program	CHLDCARE PRG	189	Χ	Χ
Enterprise Zone Employee	E/Z EMPLE	169	Χ	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	Χ	Χ
Environmental Tax	ENVRMNTL TAX	218	Χ	Χ
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	Χ	Χ
New Construction/Rehabilitation Loans	F/W HS LOAN	208		Χ
Joint Custody Head of Household	JT CSTDY HOH	170	Χ	
Local Agency Military Base Recovery Area (LAMBRA)				
Hiring & Sales or Use Tax	LAMBRA HR/US	198	Χ	Χ
Low-Income Housing	LOW-INC HOUS	172	Χ	Χ
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	Χ	Χ
Natural Heritage Preservation Tax	HERITAGE	213	Χ	Χ
Nonrefundable Renter's Credit	NONE	NONE	Χ	
Other State Tax	OTHER STATE	187	Χ	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	Χ	Χ
Prison Inmate Labor	INMATE LABOR	162	Χ	Χ
Research	RESEARCH	183	Χ	Χ
Rice Straw	RICE STRAW	206	Χ	Χ
Senior Head of Household	SR HOH	163	Χ	
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	Χ	Χ

Please Note: Teacher Retention (Code 212) – Suspended for tax year 2006.

Exhibit 3-Repealed Credits with Carryover Provisions

Repealed Credits with Carryover Provisions
*PIT = Personal Income Tax *CT = Corpor *CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Agricultural Products	AGRI PRODUCT	175	Χ	X
Commercial Solar Electric System	COMSLR EL CO	196	Χ	Χ
Commercial Solar Energy Carryover	COM SLR NRG	181	Χ	Χ
Contribution of Computer Software	CTB COMPSOFT	202		Χ
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLE VN	194	Χ	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	Χ	Χ
Small Employer Program	R/S SM EMPLR	192	Χ	Χ
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	Χ	Χ
Energy Conservation	NRG CSRV CO	182	Χ	Χ
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	Χ	Χ
Joint Strike Fighter Wages	JSFWAGE	215	Χ	Χ
Low-Emission Vehicles	LOW-EMS VHCL	160	Χ	Χ
Los Angeles Revitalization Zone (LARZ) Hiring &				
Sales or				
Use Tax	LARZ HRE/USE	159	Χ	Χ
Manufacturers' Investment	MFG INVSTMNT	199	Χ	X
Orphan Drug	ORPHN DRG CO	185	Χ	Χ
Political Contributions	POLTCL CTB	184	Χ	
Recycling Equipment	RCYCL EQUIP	174	Χ	Χ
Residential Rental & Farm Sales	RES RNT/FARM	186	Χ	
Ridesharing	R/S CO	171	Χ	Χ
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	Χ	Χ
Solar Energy	SLR NRG CO	180	X	Χ
Solar or Wind Energy System	SOLAR ENERGY	217	Χ	X
Solar Pump	SLR PUMP CO	179	X	Χ
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCSRV CO	178	Χ	
Young Infant	YNG INFNT CO	161	Χ	

Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code. For taxable years beginning on or after January 1, 1998, these principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (Schedule F, line 1a) plus all other income (Side 3, Schedule F, lines 4 through 10). If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Once the principal business activity is determined, entries must be made on Form 100, Question E. For the business activity code number, enter the six-digit code selected from the list below. On the next line enter a brief description of the company's business activity. Finally, enter a description of the principal product or service of the company on the next line.

Agriculture, Forestry, Fishing, and Hunting

Code

Crop Production

111100 Oilseed & Grain Farming	
111210 Vegetable & Melon Farmir	ng
(including potatoes & yam	s)
111300 Fruit & Tree Nut Farming	
111400 Greenhouse, Nursery, &	
Floriculture Production	

111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

Animal Production

112111	Beef Cattle Ranching &
	Farming
112112	Cattle Feedlots
112120	Dairy Cattle & Milk Production
112210	Hog & Pig Farming
112300	Poultry & Egg Production
112400	Sheep & Goat Farming
112510	Animal Aquaculture (including
	shellfish & finfish farms &

hatcheries) 112900 Other Animal Production

Forestry and Logging

113110	Timber Tract Operations
113210	Forest Nurseries & Gathering
	of Forest Products

113310 Logging

Fishing, Hunting and Trapping

114110 Fishing

114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

115110	Support Activities for Crop Production (including cotton
	ginning, soil preparation, planting, & cultivating)
115210	Support Activities for Animal Production
115310	Support Activities for Forestry

Mining

211110	Oil & Gas Extraction
212110	Coal Mining
212200	Metal Ore Mining
212310	Stone Mining & Quarryi

Sand, Gravel, Clay, & Ceramic 212320 & Refractory

Minerals Mining & Quarrying

212390	Other Nonmetallic Mineral
	Mining & Quarrying
213110	Support Activities for Mining

Utilities

ic

Construction

Code

Construction of Buildings

236110	Residential Building Construction
236200	Nonresidential Building Construction

Heavy and Civil Engineering Construction

237100	Utility System Construction
237210	Land Subdivision
237310	Highway, Street, & Bridge Construction
237990	Other Heavy & Civil Engineering Construction

Specialty Trade Contractors		
238100	Foundation, Structure, &	
	Building Exterior Contractors	
	(including framing carpentry,	
	masonry, glass, roofing, &	
	siding)	
238210	Electrical Contractors	
238220	Plumbing, Heating, & Air-	
	Conditioning Confractors	
238290	Other Building Equipment	
	Contractors	
238300	Building Finishing Contractors	
	(including drywall, insulation,	
	painting, wallcovering, flooring	
	tile, & finish carpentry)	
238900	Other Specialty Trade	
	Contractors (including site	
	preparation)	

Manufacturing

Food Manufacturing 311110 Animal Food Mfg

311200	Grain & Oilseed Milling
311300	Sugar & Confectionery Product Mfg
311400	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	Dairy Product Mfg
311610	Animal Slaughtering and Processing
311710	Seafood Product Preparation & Packaging
311800	Bakeries & Tortilla Mfg
311900	Other Food Mfg (including coffee, tea, flavorings, & seasonings)

Beverage and Tobacco Product Manufacturing

312110	Soft Drink & Ice Mfg
312120	Breweries
312130	Wineries
312140	Distilleries
312200	Tobacco Manufacturing

Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills

Apparel	Manufacturing	
215100	Annaral Knitting Milla	

TPP4101	manarac	, tui g	
315100	Apparel	Knitting	Mills

Code		Code	
315210	Cut & Sew Apparel Contractors	332810	Coating, E
315220	Men's & Boys' Cut & Sew Apparel Mfg	332900	Treating, & Other Fab
315230	Women's & Girls' Cut & Sew		Product N
315290	Apparel Mfg Other Cut & Sew Apparel Mfg		ry Manufa
315990	Apparel Accessories & Other	333100	Agricultur Mining Ma
	Apparel Mfg	333200	Industrial
Leather Manufac	and Allied Product	333310	Commerc Machiner
316110	Leather & Hide Tanning &	333410	Ventilation
010010	Finishing		Condition Refrigerat
316210	Footwear Mfg (including rubber & plastics)	333510	Metalwork
316990	Other Leather & Allied Product	333610	Engine, Tu
	Mfg	333900	Transmiss Other Ger
321110	roduct Manufacturing Sawmills & Wood Preservation	000000	Machiner
321210	Veneer, Plywood, & Engineered		er and Ele
221000	Wood Product Mfg	Manufac 334110	Computer
321900 Paper M	Other Wood Product Mfg anufacturing	004110	Equipmen
322100	Pulp, Paper, & Paperboard	334200	Communi Mfg
000000	Mills	334310	Audio & V
322200	Converted Paper Product Mfg	334410	Semicono
Activitie	and Related Support	334500	Electronic Navigation
323100	Printing & Related Support	004000	Electrome
Detrolou	Activities	334610	Instrumer Manufacti
Manufac	m and Coal Products cturing	334010	Magnetic
324110	Petroleum Refineries (including		al Equipme
324120	integrated) Asphalt Paving, Roofing, &	335100	n ent Manu f Electric Li
	Saturated Materials Mfg		Mfg
324190	Other Petroleum & Coal Products Mfg	335200	Househol Electrical
Chemica	al Manufacturing	335310 335900	Other Ele
325100	Basic Chemical Mfg		Compone
325200	Resin, Synthetic Rubber, & Artificial & Synthetic Fibers &		rtation Eq
	Filaments Mfg	Manufac 336100	Motor Veh
325300	Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	336210	Motor Veh
325410	Pharmaceutical & Medicine	336300	Mfg Motor Veh
005500	Mfg	336410	Aerospac
325500 325600	Paint, Coating, & Adhesive Mfg Soap, Cleaning Compound, &	000540	Mfg
020000	Toilet Preparation Mfg	336510 336610	Railroad F Ship & Bo
325900	Other Chemical Product & Preparation Mfg	336990	Other Trai
Diactice	and Rubber Products	l	Equipmen
Manufac	cturing	Furnitur Manufac	e and Rela turing
326100	Plastics Product Mfg	337000	Furniture
326200	Rubber Product Mfg allic Mineral Product		Manufactu
иоппет	anic wineral Product	ı Miscella	neous Ma

M

326100	Plastics Product Mfg
326200	Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

327100	Clay Product & Refractory Mfg
327210	Glass & Glass Product Mfg
327300	Cement & Concrete Product Mfg
327400	Lime & Gypsum Product Mfg

327900 Other Nonmetallic Mineral Product Mfa **Primary Metal Manufacturing** 331110 Iron & Steel Mills & Ferroalloy

	Mfg	
331200	Steel Product Mfg from Purchased Steel	
331310	Alumina & Aluminum Production & Processing	
331400	Nonferrous Metal (except Aluminum) Production & Processing	
331500	Foundries	
Eabricated Motal Product		

Manufacturing

332110	Forging & Stamping
332210	Cutlery & Handtool Mfg
332300	Architectural & Structural Metals Mfg
332400	Boiler, Tank, & Shipping Container Mfg

332510	Hardware Mfg
332610	Spring & Wire Produ

332610	Spring & Wire Product Mfg
332700	Machine Shops, Turned
	Product, & Screw, Nut, & Bolt
	Mfg

Code	
332810	Coating, Engraving, Heat Treating, & Allied Activities
332900	Other Fabricated Metal Product Mfg
Machine	ery Manufacturing
333100	Agriculture, Construction, & Mining Machinery Mfg
333200	Industrial Machinery Mfg
333310	Commercial & Service Industr Machinery Mfg
333410	Ventilation, Heating, Air- Conditioning, & Commercial Refrigeration Equipment Mfg
333510	Metalworking Machinery Mfg
333610	Engine, Turbine, & Power Transmission Equipment Mfg
333900	Other General Purpose Machinery Mfg
Comput	er and Electronic Product
Manufac	
334110	Computer & Peripheral Equipment Mfg
334200	Communications Equipment Mfg
334310	Audio & Video Equipment Mfg
334410	Semiconductor & Other
	Electronic Component Mfg
334500	Navigational, Measuring, Electromedical, & Control
	Instruments Mfg
334610	Manufacturing & Reproducing Magnetic & Optical Media
Electrical Equipment, Appliance, and	
	nent Manufacturing
335100	Electric Lighting Equipment

335200	Household Appliance Mfg			
335310	Electrical Equipment Mfg			
335900	Other Electrical Equipment &			
	Component Mfg			
Transportation Equipment				
Manufacturing				
336100	Motor Vehicle Mfg			
336210	Motor Vehicle Body & Trailer			

hicle Body & Trailer

330300	Motor verticle Parts Mig
336410	Aerospace Product & Parts
	Mfg
336510	Railroad Rolling Stock Mfg

336510	Railroad Rolling Stock Mfg
336610	Ship & Boat Building
336990	Other Transportation Equipment Mfg
	Equipmont iving

ated Product

& Related Product turina

Miscellaneous Manufacturing

	339110	Medical Equipment & Supplies Mfg
ı	339900	Mfg Other Miscellaneous

Manufacturing

Wholesale Trade

	nt Wholesalers, Durable Goods
423100	Motor Vehicle & Motor Vehicle Parts & Supplies
423200	Furniture & Home Furnishings
423300	Lumber & Other Construction Materials
423400	Professional & Commercial Equipment & Supplies
423500	Metal & Mineral (except Petroleum)
423600	Electrical & Electronic Goods
423700	Hardware, & Plumbing & Heating Equipment & Supplies
423800	Machinery, Equipment, & Supplies
423910	Sporting & Recreational Goods & Supplies
423920	Toy & Hobby Goods & Supplies
400000	Descriptor Materials

	& Supplies
423920	Toy & Hobby Goods & Supplie
423930	Recyclable Materials
423940	Jewelry, Watch, Precious Stone, & Precious Metals
423990	Other Miscellaneous Durable Goods

Code		l Code		l Code		I Code	
	nt Wholesalers, Nondurable	Clothing	and Clothing Accessories	Support	t Activities for Transportation	Securit	ies. C
Goods	•	Stores	,		Support Activities for Air	and Oth	ner Fi
	Paper & Paper Products	448110	Men's Clothing Stores		Transportation	Related	
424210		448120	Women's Clothing Stores	488210		523110	Sec
424300	Apparel, Piece Goods, & Notions	448130	Children's & Infants' Clothing Stores	488300	Transportation Support Activities for Water	523120	
424400		448140	Family Clothing Stores	400000	Transportation	523130	
	Farm Product Raw Materials	448150	Clothing Accessories Stores	488410		523140	Cor
424600	Chemical & Allied Products	448190	Other Clothing Stores	488490			Bro
424700		448210			Road Transportation	523210	
	Products	448310	Jewelry Stores	488510	Freight Transportation Arrangement	523900	Exc Oth
424800	Beer, Wine, & Distilled Alcoholic Beverages	448320	Luggage & Leather Goods	488990		323300	Acti
424910	9		Stores	400330	Transportation		mar
424920		Sporting	Goods, Hobby, Book, and	Courier	s and Messengers		adv
	Newspapers		Sporting Goods Stores		Couriers	Insuran	
424930	Flower, Nursery Stock, &	451110	Hobby, Toy, & Game Stores	492210	Local Messengers & Local	Activiti	
	Florists' Supplies	451130	Sewing, Needlework, & Piece		Delivery	524140	Dire
	Tobacco & Tobacco Products		Goods Stores	Wareho	using and Storage		Car
424950	, ,	451140		493100	Warehousing & Storage (except	524150	
424990	Other Miscellaneous Nondurable Goods		Stores		lessors of miniwarehouses &		(exc
Wholoo	ale Electronic Markets and		Book Stores	l	self- storage units)		Car
	and Brokers		News Dealers & Newsstands Prerecorded Tape, Compact	Inform	nation	524210	Insu Bro
	Business to Business	451220	Disc, & Record Stores	Publish	ing Industries (except Internet)	524290	
	Electronic Markets	General	Merchandise Stores		Newspaper Publishers	02 1200	Acti
425120		452110			Periodical Publishers		adn
	Brokers		Other General Merchandise	511130	Book Publishers		pen
Retail	Trade		Stores	511140	Directory & Mailing List	Funds,	
	ehicle and Parts Dealers	Miscella	neous Store Retailers		Publishers	Vehicle	-
	New Car Dealers	453110	Florists		Other Publishers	525100	Fun
	Used Car Dealers	453210	Office Supplies & Stationery	ı	Software Publishers	525910	
	Recreational Vehicle Dealers	450000	Stores	Motion Industri	Picture and Sound Recording	0200.0	(Fo
441221	Motorcycle Dealers	453220 453310	- , , ,		Motion Picture & Video	525920	
	Boat Dealers		Used Merchandise Stores Pet & Pet Supplies Stores	312100	Industries (except video rental)		Acc
441229		453910	Art Dealers	512200	Sound Recording Industries	525930	Rea (Fo
441300	Automotive Parts, Accessories,	453930	Manufactured (Mobile) Home	Broadca	asting (except Internet)	525990	
	& Tire Stores		Dealers		Radio & Television	020000	(inc
Furnitur Stores	e and Home Furnishings	453990	All Other Miscellaneous Store		Broadcasting		inve
	Furniture Stores		Retailers (including tobacco,	515210	Cable & Other Subscription	"Offices	
	Floor Covering Stores	.	candle, & trophy shops)	١.	Programming	"Offices	
442291	Window Treatment Stores		e Retailers		Publishing and Broadcasting	Compa	
442299	All Other Home Furnishings	454110	Electronic Shopping & Mail- Order Houses	516110	Internet Publishing &	next pag	
	Stores	454210	Vending Machine Operators	l	Broadcasting		

Furniture and Home Furnishings		
Stores		
442110	Furniture Stores	
442210	Floor Covering Stores	
442291	Window Treatment Stores	
442299	All Other Home Furnishings	
	Stores	

Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores Camera & Photographic 443130 Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

444110	Home Centers
444120	Paint & Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444200	Lawn & Garden Equipment &
	Supplies Stores

Food and Beverage Stores

445110	Supermarkets and Other
	Grocery (except Convenience)
	Stores
445120	Convenience Stores
445210	Meat Markets
445220	Fish & Seafood Markets
445230	Fruit & Vegetable Markets
445291	Baked Goods Stores
445292	Confectionery & Nut Stores
445299	All Other Specialty Food Stores
445310	Beer, Wine, & Liquor Stores

445310	Beer, Wine, & Liquor Stores
Health a	nd Personal Care Stores
446110	Pharmacies & Drug Stores
446120	Cosmetics, Beauty Supplies, & Perfume Stores
446130	Optical Goods Stores
446190	Other Health & Personal Care Stores

Gasoline Stations

447100 Gasoline Stations (including convenience stores with gas)

454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Vending Machine Operators

Heating Oil Dealers

454210

454311

Transportation and Warehousing

,
Air Transportation
Rail Transportation
Water Transportation
ansportation
General Freight Trucking, Local
General Freight Trucking, Long- distance

Air, Rail, and Water Transportation

484200 Specialized Freight Trucking **Transit and Ground Passenger**

Transportation				
485110	Urban Transit Systems			
485210	Interurban & Rural Bus			
	Transportation			
485310	Taxi Service			
485320	Limousine Service			
485410	School & Employee Bus			
	Transportation			
485510	Charter Bus Industry			
485990	Other Transit & Ground			
	Passenger Transportation			
Pipeline Transportation				
486000	Pipeline Transportation			
Scenic & Sightseeing Transportation				

487000 Scenic & Sightseeing Transportation

Telecommunications

517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)

Internet Service Providers, Web Search Portals, and Data Processing

518111	Internet Service Providers
518112	Web Search Portals
518210	Data Processing, Hosting, & Related Services

Other Information Services

519100 Other Information Services (including news syndicates &

Finance and Insurance

Depository Credit Intermediation 522110 Commercial Banking

522120	Savings Institutions	
522130	Credit Unions	
522190	Other Depository Credit Intermediation	

Nondepository Credit Intermediation

522210	Credit Card Issuing
522220	Sales Financing
522291	Consumer Lending
522292	Real Estate Credit (including
	mortgage bankers &
	originators)

International Trade Financing 522293 522294 Secondary Market Financing All Other Nondepository Credit 522298 Intermediation

Activities Related to Credit Intermediation

2006 Business e-file Guide for Software Developers and Transmitters

522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

Commodity Contracts, Financial Investments and

523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage
523210	Securities & Commodity Exchanges
523900	Other Financial Investment Activities (including portfolio management & investment advice)

Carriers and Related

524140	Direct Life, Health, & Medical Insurance & Reinsurance Carriers
524150	Direct Insurance & Reinsurance (except Life, Health, & Medical)

	(except Life, Health, & Medica Carriers
524210	Insurance Agencies &

	Brokerages
524290	Other Insurance Related
	Activities (including third-party
	administration of insurance and
	pension funds)

sts, and Other Financial

525100	Insurance & Employee Benefit Funds
525910	Open-End Investment Funds
	(Form 1120-RIC)
525920	Trusts, Estates, & Agency Accounts
525930	Real Estate Investment Trusts
	(Form 1120-REIT)
525990	Other Financial Vehicles

cluding closed-end restment funds) Bank Holding Companies" and Other Holding Companies"

under Management of (Holding Companies) on next page.

Real Estate and Rental and Leasing

Real Estate

531110	Lessors of Residential
	Buildings & Dwellings
531114	Cooperative Housing
531120	Lessors of Nonresidential
	Buildings (except
	Miniwarehouses)
531130	Lessors of Miniwarehouses &
	Self-Storage Units
531190	Lessors of Other Real Estate
	Property
531210	Offices of Real Estate Agents &
	Brokers
531310	Real Estate Property Managers
531320	Offices of Real Estate Appraisers
531390	Other Activities Related to Real
	Estate

Rental and Leasing Services

532100	Automotive Equipment Rental & Leasing			
532210	Consumer Electronics & Appliances Rental			
532220	Formal Wear & Costume Rental			
532230	Video Tape & Disc Rental			
532290	Other Consumer Goods Rental			
532310	General Rental Centers			
532400	Commercial & Industrial Machinery & Equipment Rental & Leasing			

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and **Technical Services**

Legal Services

541110 Offices of Lawyers 541190 Other Legal Services

\sim			
1:	റ	n	Δ

Couc		
Accounting, Tax Preparation, Bookkeeping, and Payroll Services		
541211	Offices of Certified Public Accountants	
541213 541214	Tax Preparation Services Payroll Services	
541219	Other Accounting Services	
Architectural, Engineering, and Related Services		
541310	Architectural Services	
541320	Landscape Architecture Services	
541330	Engineering Services	
541340	Drafting Services	
541350	Building Inspection Services	
541360	Geophysical Surveying & Mapping Services	
541370	Surveying & Mapping (except Geophysical) Services	
541380	Testing Laboratories	

541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and

Specialized Design Services

Related Services

541511	Custom Computer
	Programming Services
541512	Computer Systems Design
	Services
541513	Computer Facilities
	Management Services
541519	Other Computer Related
	Services

Other Professional, Scientific, and Technical Services

541600	Management, Scientific, &
	Technical Consulting Services
541700	Scientific Research &
	Development Services
541800	Advertising & Related Services
541910	Marketing Research & Public Opinion Polling
541920	Photographic Services
541930	Translation & Interpretation
	Services
541940	Veterinary Services
541990	All Other Professional,
	Scientific, & Technical Services

Management of Companies (Holding Companies)

551111	Offices of Bank Holding Companies
551112	Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services

561110	Office Administrative Services
561210	Facilities Support Services
561300	Employment Services
561410	Document Preparation
	Services
561420	Telephone Call Centers
561430	Business Service Centers (including private mail centers & copy shops)
561440	Collection Agencies
561450	Credit Bureaus
561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)

Code	
561500	Travel Arrangement & Reserva- tion Services
561600	Investigation & Security Services
561710	Exterminating & Pest Control Services
561720	Janitorial Services
561730	Landscaping Services
561740	Carpet & Upholstery Cleaning Services
561790	Other Services to Buildings & Dwellings
561900	Other Support Services (including packaging & labeling services, & convention & trade show organizers)
	lanagement and Remediation
Services	-
562000	Waste Management & Remediation Services
	nemediation services

Educational Services

311000	Educational Services	
	(including schools, colleges, &	
	universities)	

Health Care and Social Assistance

Offices of Physicians and Dentists		
621111		
	mental health specialists)	
621112	Offices of Physicians, Mental	

022	Health Specialists
621210	Offices of Dentists

Offices of Other Health Practitioners 621310 Offices of Chiropractors

021010	Offices of Officepractors
621320	Offices of Optometrists
621330	Offices of Mental Health
	Practitioners (except
	Physicians)
621340	Offices of Physical,

	Occupational & opeec
	Therapists, & Audiolog
621391	Offices of Podiatrists
621399	Offices of All Other
	Miscellaneous Health
	Practitioners

Outpatient Care Centers

621410	Family Planning Centers	
621420	Outpatient Mental Health & Substance Abuse Centers	
621491	HMO Medical Centers	
621492	Kidney Dialysis Centers	
621493	Freestanding Ambulatory	
	Surgical & Emergency Centers	
621498	All Other Outpatient Care	
	Centers	

Medical and Diagnostic Laboratories 621510 Medical & Diagnostic

Laboratories Home Health Care Services

621610 Home Health Care Services

Code

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100	Individual & Family Services
624200	Community Food & Housing,
	& Emergency & Other Relief
	Services

624310 Vocational Rehabilitation Services 624410 Child Day Care Services

Arts, Entertainment, and

RecreationPerforming Arts, Spectator Sports,

and Related Industries			
711100	Performing Arts Companies		
711210	Spectator Sports (including		
	sports clubs & racetracks)		

sports clubs & racetracks)
711300 Promoters of Performing Arts,
Sports, & Similar Events
711410 Agents & Managers for Artists,

Athletes, Entertainers, & Other Public Figures 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

713100	Amusement Parks & Arcades
713200	Gambling Industries
713900	Other Amusement &
	Recreation Industries (includi
	golf courses, skiing facilities,

Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services

Accommodation

Accommodation		
otels (except Casino Hotels)		
Motels		
asino Hotels		
ed & Breakfast Inns		

721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation

721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses

Code

Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)

Other Services

Repair and Maintenance			
811110	Automotive Mechanical		
	& Electrical Repair &		
	Maintenance		
811120	Automotive Body Paint		

Interior, & Glass Repair
811190 Other Automotive Repair &
Maintenance (including oil
change & lubrication shops &

car washes)
811210 Electronic & Precision
Equipment Repair &
Maintenance

811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance

811410 Home & Garden Equipment & Appliance Repair & Maintenance

811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods

Repair
811490 Other Personal & Household
Goods Repair & Maintenance

Personal and Laundry Services

812111	Barber Shops
812112	Beauty Salons
812113	Nail Salons
812190	Other Personal Care Services (including diet & weight reducing centers)
812210	Funeral Homes & Funeral Services
812220	Cemeteries & Crematories

812310 Coin-Operated Laundries & Drycleaners
812320 Drycleaning & Laundry

Services (except Coin-Operated) 812330 Linen & Uniform Supply

812910 Pet Care (except Veterinary) Services 812920 Photofinishing

812930 Parking Lots & Garages 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar

Organizations

813000 Religious, Grantmaking,
Civic, Professional, & Similiar
Organizations (including
condominium and homeowners
associations)